FOR OHF USE

LL1

2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0031765

Facility Name: Briar Place Ltd.

Address: 6800 W Joliet Road (Number) Indian Head Pk (City) 60525 (Zip Code)

County: Cook

Telephone Number: (708) 246-8500 **Fax #** (708) 246-0086

IDPA ID Number: 363472799001

Date of Initial License for Current Owners: 11/01/86

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236 - 1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/03 to 12/31/03 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) _____
(Title) _____

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title) Edward N. Slack, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	88	Skilled (SNF)	88	32,120	1
2		Skilled Pediatric (SNF/PED)			2
3	144	Intermediate (ICF)	144	52,560	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	232	TOTALS	232	84,680	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	27,049	1,303	3,106	31,458	8
9	SNF/PED					9
10	ICF	44,261	2,132	2,229	48,622	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	71,310	3,435	5,335	80,080	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.57%

D. How many bed-hold days during this year were paid by Public Aid?
680 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 11/1/86

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 11/1/86 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 20 and days of care provided 1,744

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/03 Fiscal Year: 12/31/03

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 **Report Period Beginning:** 01/01/03 **Ending:** 12/31/03

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	316,912	42,171	19,574	378,657		378,657	(8,441)	370,216			1
2	Food Purchase		296,082		296,082		296,082	777	296,859			2
3	Housekeeping	195,715	47,745		243,460		243,460	(3,431)	240,029			3
4	Laundry	117,146	28,505		145,651		145,651		145,651			4
5	Heat and Other Utilities			190,500	190,500		190,500	2,098	192,598			5
6	Maintenance	164,305		132,333	296,638		296,638	5,076	301,714			6
7	Other (specify):*							1,643	1,643			7
8	**TOTAL General Services**	794,078	414,503	342,407	1,550,988		1,550,988	(2,277)	1,548,711			8
	B. Health Care and Programs											
9	Medical Director			11,732	11,732		11,732		11,732			9
10	Nursing and Medical Records	1,769,183	152,610	134,293	2,056,086		2,056,086	(86,898)	1,969,188			10
10a	Therapy	96,106	925	359	97,390		97,390	711	98,101			10a
11	Activities	115,945	10,999	3,080	130,024		130,024	(2,165)	127,859			11
12	Social Services	293,587	3,910	16,595	314,092		314,092	730	314,822			12
13	Nurse Aide Training											13
14	Program Transportation	34,990			34,990		34,990		34,990			14
15	Other (specify):*							13,538	13,538			15
16	**TOTAL Health Care and Programs**	2,309,811	168,444	166,059	2,644,314		2,644,314	(74,084)	2,570,230			16
	C. General Administration											
17	Administrative	47,020		57,212	104,232		104,232	17,063	121,295			17
18	Directors Fees											18
19	Professional Services			385,056	385,056	(16,540)	368,516	(317,761)	50,755			19
20	Dues, Fees, Subscriptions & Promotions			68,582	68,582		68,582	(30,820)	37,762			20
21	Clerical & General Office Expenses	57,706	17,746	112,629	188,081		188,081	106,515	294,596			21
22	Employee Benefits & Payroll Taxes			579,111	579,111		579,111	(37,347)	541,764			22
23	Inservice Training & Education			50	50		50		50			23
24	Travel and Seminar			6,227	6,227		6,227	642	6,869			24
25	Other Admin. Staff Transportation			31,055	31,055		31,055	(15,000)	16,055			25
26	Insurance-Prop.Liab.Malpractice			318,887	318,887		318,887	1,735	320,622			26
27	Other (specify):*							31,095	31,095			27
28	**TOTAL General Administration**	104,726	17,746	1,558,809	1,681,281	(16,540)	1,664,741	(243,878)	1,420,863			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,208,615	600,693	2,067,275	5,876,583	(16,540)	5,860,043	(320,239)	5,539,804			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Briar Place Ltd. #0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			170,906	170,906		170,906	214,553	385,459			30
31	Amortization of Pre-Op. & Org.			680	680		680		680			31
32	Interest			467	467		467	788,657	789,124			32
33	Real Estate Taxes			256,346	256,346	16,540	272,886	3,116	276,002			33
34	Rent-Facility & Grounds			942,530	942,530		942,530	(937,372)	5,158			34
35	Rent-Equipment & Vehicles			10,997	10,997		10,997	2,461	13,458			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,381,926	1,381,926	16,540	1,398,466	71,415	1,469,881			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		77,643	136,965	214,608		214,608	(1,277)	213,331			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			127,020	127,020		127,020		127,020			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		77,643	263,985	341,628		341,628	(1,277)	340,351			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,208,615	678,336	3,713,186	7,600,137		7,600,137	(250,100)	7,350,037			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(69,830)	30		9
10	Interest and Other Investment Income	(81,306)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(127)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(60,000)	21		24
25	Fund Raising, Advertising and Promotional	(4,242)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(1,524)	20		28
29	Other-Attach Schedule	(131,531)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (348,560)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	98,460		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 98,460		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (250,100)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Briar Place Ltd.

ID# 0031765

Report Period Beginning: 01/01/03

Ending: 12/31/03

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	VA Expense	$ (96,254)	10	1
2	Collection Expense	(1,807)	21	2
3	Bank Charges	(5,845)	21	3
4	Theft Loss	(971)	21	4
5	COPE Dues	(2,951)	20	5
6	Trust Fees	(150)	20	6
7	Chamber Dues	(295)	20	7
8	PPA - Maintenance / Security	(1,934)	6	8
9	PPA - Employee Benefits	(10,380)	22	9
10	PPA - Licenses	(2,100)	20	10
11	PPA - Enteral Part A	(38)	39	11
12	PPA - Other Prof. Fees	(2,750)	19	12
13	PPA - Activity Supplies	(2,203)	11	13
14	2004 Seminar Expense	(475)	24	14
15	Prior Year Legal	(3,378)	19	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55
56				56
57				57
58				58
59				59
60				60
61				61
62				62
63				63
64				64
65				65
66				66
67				67
68				68
69				69
70				70
71				71
72				72
73				73
74				74
75				75
76				76
77				77
78				78
79				79
80				80
81				81
82				82
83				83
84				84
85				85
86				86
87				87
88				88
89				89
90				90
91				91
92				92
93				93
94				94
95				95
96				96
97				97
98				98
99				99
100				100
101	**Total**	(131,531)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary			69		(3,889)	(1,593)		(3,028)				(8,441)	1
2	Food Purchase	(127)		(123)			1,041		(14)				777	2
3	Housekeeping					1,315			(4,746)				(3,431)	3
4	Laundry													4
5	Heat and Other Utilities			2,098									2,098	5
6	Maintenance	(1,934)		2,189	29	4,814	2		(24)				5,076	6
7	Other (specify):*				260	1,328	55						1,643	7
8	**TOTAL General Services**	(2,061)		4,233	289	3,568	(495)		(7,811)				(2,277)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(96,254)		277	113	15,202			(6,236)				(86,898)	10
10a	Therapy				1	710							711	10a
11	Activities	(2,203)		38									(2,165)	11
12	Social Services				518	212							730	12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*				11,576	1,962							13,538	15
16	**TOTAL Health Care and Programs**	(98,457)		315	12,208	18,086			(6,236)				(74,084)	16
	C. General Administration													
17	Administrative				1,731	15,293	39						17,063	17
18	Directors Fees													18
19	Professional Services	(6,128)		(311,646)			13						(317,761)	19
20	Fees, Subscriptions & Promotions	(11,262)		(19,562)			4						(30,820)	20
21	Clerical & General Office Expenses	(68,623)		23,330		151,724	84						106,515	21
22	Employee Benefits & Payroll Taxes	(10,380)			(26,355)			(388)	(223)				(37,347)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(475)		1,009			108						642	24
25	Other Admin. Staff Transportation			(15,000)									(15,000)	25
26	Insurance-Prop.Liab.Malpractice			1,735									1,735	26
27	Other (specify):*				10,458	20,637							31,095	27
28	**TOTAL General Administration**	(96,868)		(320,134)	(14,166)	187,654	248	(388)	(223)				(243,878)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(197,386)		(315,586)	(1,669)	209,308	(247)	(388)	(14,270)				(320,239)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Briar Place Ltd. # 0031765 **Report Period Beginning:** 01/01/03 **Ending:** 12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(69,830)	273,212	11,171									214,553	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(81,306)	847,977	21,985			1						788,657	32
33	Real Estate Taxes			3,116									3,116	33
34	Rent-Facility & Grounds		(942,530)	5,158									(937,372)	34
35	Rent-Equipment & Vehicles			2,440			21						2,461	35
36	Other (specify):*													36
37	**TOTAL Ownership**	(151,136)	178,659	43,870			22						71,415	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers	(38)					(545)		(694)				(1,277)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	**TOTAL Special Cost Centers**	(38)					(545)		(694)				(1,277)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(348,560)	178,659	(271,716)	(1,669)	209,308	(770)	(388)	(14,964)				(250,100)	45

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				GWH Limited Partnership		Building Company

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 942,530	GWH Limited Partnership	100.00%	$	$ (942,530)	1
2	V	30	Depreciation		GWH Limited Partnership	100.00%	273,212	273,212	2
3	V	32	Interest		GWH Limited Partnership	100.00%	847,977	847,977	3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 942,530			$ 1,121,189	$ * 178,659	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary	$	Care Centers, Inc.	100.00%	$ 69	$ 69	15
16	V	05	Utilities		Care Centers, Inc.	100.00%	2,098	2,098	16
17	V	06	Maintenance		Care Centers, Inc.	100.00%	2,189	2,189	17
18	V	10	Nursing	41	Care Centers, Inc.	100.00%	318	277	18
19	V	11	Activities		Care Centers, Inc.	100.00%	38	38	19
20	V	19	Professional Fees	325,670	Care Centers, Inc.	100.00%	14,024	(311,646)	20
21	V	20	Dues and Subscriptions	21,170	Care Centers, Inc.	100.00%	1,608	(19,562)	21
22	V	21	Office & Clerical		Care Centers, Inc.	100.00%	23,330	23,330	22
23	V	24	Travel and Seminar		Care Centers, Inc.	100.00%	1,009	1,009	23
24	V	26	Insurance		Care Centers, Inc.	100.00%	1,735	1,735	24
25	V	30	Depreciation		Care Centers, Inc.	100.00%	11,171	11,171	25
26	V	32	Interest		Care Centers, Inc.	100.00%	21,985	21,985	26
27	V	33	Real Estate Taxes		Care Centers, Inc.	100.00%	3,116	3,116	27
28	V	34	Rent - Building		Care Centers, Inc.	100.00%	5,158	5,158	28
29	V	35	Rent - Equipment and Auto		Care Centers, Inc.	100.00%	2,440	2,440	29
30	V	25	Bus Reimbursement	15,000	Care Centers, Inc.	100.00%		(15,000)	30
31	V	02	Food	123	Care Centers, Inc.	100.00%	-	(123)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 362,004			$ 90,288	$ * (271,716)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	06	Maintenance Salary	$ 2,021	Care Centers, Inc.	100.00%	$ 2,050	$ 29	15
16	V	07	Emp. Ben. - Gen. Serv.	-	Care Centers, Inc.	100.00%	260	260	16
17	V	10	Nursing Salary	75,615	Care Centers, Inc.	100.00%	75,728	113	17
18	V	10a	Rehab Salary	359	Care Centers, Inc.	100.00%	360	1	18
19	V	11	Activity Salary	608	Care Centers, Inc.	100.00%	608		19
20	V	12	Social Service Salary	16,595	Care Centers, Inc.	100.00%	17,113	518	20
21	V	15	Emp. Ben. - Healthcare	-	Care Centers, Inc.	100.00%	11,576	11,576	21
22	V	17	Administration Salary	57,212	Care Centers, Inc.	100.00%	58,943	1,731	22
23	V	21	Office Salary	23,293	Care Centers, Inc.	100.00%	23,293		23
24	V	27	Emp. Ben. - Gen. Admin.	-	Care Centers, Inc.	100.00%	10,458	10,458	24
25	V	22	Employee Benefits	26,355	Care Centers, Inc.	100.00%		(26,355)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 202,058			$ 200,389	$ * (1,669)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary Salary	$ 8,468	Care Centers, Inc.	100.00%	$ 4,579	$ (3,889)	15
16	V	03	Housekeeping Salary		Care Centers, Inc.	100.00%	1,315	1,315	16
17	V	06	Maintenance Salary		Care Centers, Inc.	100.00%	4,814	4,814	17
18	V	07	Emp. Ben. - Gen. Serv.		Care Centers, Inc.	100.00%	1,328	1,328	18
19	V	10	Nursing Salary		Care Centers, Inc.	100.00%	15,202	15,202	19
20	V	10a	Rehab Salary		Care Centers, Inc.	100.00%	710	710	20
21	V	12	Social Services Salary		Care Centers, Inc.	100.00%	212	212	21
22	V	15	Emp. Ben. - Healthcare		Care Centers, Inc.	100.00%	1,962	1,962	22
23	V	17	Administration Salary		Care Centers, Inc.	100.00%	15,293	15,293	23
24	V	21	Office Salary		Care Centers, Inc.	100.00%	151,724	151,724	24
25	V	27	Emp. Ben. - Gen. Admin.		Care Centers, Inc.	100.00%	20,637	20,637	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 8,468			$ 217,776	$ * 209,308	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary	$ 2,231	Care Centers, Inc. - Health Systems Division	100.00%	$ 217	$ (2,014)	15
16	V	02	Food		Care Centers, Inc. - Health Systems Division	100.00%	1,041	1,041	16
17	V	06	Maintenance		Care Centers, Inc. - Health Systems Division	100.00%	2	2	17
18	V	17	Administration		Care Centers, Inc. - Health Systems Division	100.00%	39	39	18
19	V	19	Professional Fees		Care Centers, Inc. - Health Systems Division	100.00%	13	13	19
20	V	20	Dues & Subscriptions		Care Centers, Inc. - Health Systems Division	100.00%	4	4	20
21	V	21	Office & Clerical		Care Centers, Inc. - Health Systems Division	100.00%	84	84	21
22	V	24	Travel & Seminar		Care Centers, Inc. - Health Systems Division	100.00%	108	108	22
23	V	32	Interest Expense		Care Centers, Inc. - Health Systems Division	100.00%	1	1	23
24	V	35	Rent - Equipment & Auto		Care Centers, Inc. - Health Systems Division	100.00%	21	21	24
25	V	39	Ancillary Enteral Supplies	1,022	Care Centers, Inc. - Health Systems Division	100.00%	477	(545)	25
26	V	01	Dietary - Salary		Care Centers, Inc. - Health Systems Division	100.00%	421	421	26
27	V	07	Emp. Ben. - Gen. Serv.		Care Centers, Inc. - Health Systems Division	100.00%	55	55	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 3,253			$ 2,483	$ * (770)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	EMPLOYEE HEALTH INSURANCE	$	CCS EMPLOYEE BENEFIT GROUP	100.00%	$ 92,045	$ 92,045	15
16	V								16
17	V								17
18	V								18
19	V	22	EMPLOYEE HEALTH INSURANCE	92,433	CCS EMPLOYEE BENEFIT GROUP	100.00%		(92,433)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 92,433			$ 92,045	$ * (388)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	DIETARY	$ 23,007	XCEL MEDICAL SUPPLY, LLC	100.00%	$ 19,979	$ (3,028)	15
16	V	02	FOOD	103	XCEL MEDICAL SUPPLY, LLC	100.00%	89	(14)	16
17	V	03	HOUSEKEEPING	36,054	XCEL MEDICAL SUPPLY, LLC	100.00%	31,308	(4,746)	17
18	V	04	LAUNDRY		XCEL MEDICAL SUPPLY, LLC	100.00%			18
19	V	06	REPAIRS & MAINTENANCE	179	XCEL MEDICAL SUPPLY, LLC	100.00%	156	(24)	19
20	V	10	NURSING	47,373	XCEL MEDICAL SUPPLY, LLC	100.00%	41,138	(6,236)	20
21	V	10A	THERAPY		XCEL MEDICAL SUPPLY, LLC	100.00%			21
22	V	12	SOCIAL SERVICE		XCEL MEDICAL SUPPLY, LLC	100.00%			22
23	V	21	CLERICAL & GENERAL OFFICE		XCEL MEDICAL SUPPLY, LLC	100.00%			23
24	V	22	EMPLOYEE BENEFITS	1,698	XCEL MEDICAL SUPPLY, LLC	100.00%	1,474	(223)	24
25	V	39	ANCILLARY	5,272	XCEL MEDICAL SUPPLY, LLC	100.00%	4,578	(694)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 113,687			$ 98,722	$ * (14,964)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Eric Rothner	Owner	Administrative	31.43%	see attached	1.70	3.09%		$		1
2	Adam Vales	Relative	Clerical	0	see attached	0.47	1.18%	CCS-VEBA	368	22-7	2
3	Mark Steinberg	Owner	Administrative	2.04%	see attached	3.00	5.94%	CCI salary	2,122	17-7	3
4	Noah Wolff	Owner	Administrative	11.84%	see attached	10.00	25.00%				4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 2,490		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers, Inc.
Street Address: 2202 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	Dietary	Patient Days	1,764,895	42	$ 1,527	$	80,080	$ 69	1
2	05	Utilities	Patient Days	1,764,895	42	46,229		80,080	2,098	2
3	06	Maintenance	Patient Days	1,764,895	42	48,251		80,080	2,189	3
4	10	Nursing	Patient Days	1,764,895	42	7,018		80,080	318	4
5	11	Activities	Patient Days	1,764,895	42	838		80,080	38	5
6	19	Professional Fees	Patient Days	1,764,895	42	309,074		80,080	14,024	6
7	20	Dues and Subscriptions	Patient Days	1,764,895	42	35,428		80,080	1,608	7
8	21	Office & Clerical	Patient Days	1,764,895	42	523,091		80,080	23,330	8
9	24	Travel and Seminar	Patient Days	1,764,895	42	22,233		80,080	1,009	9
10	26	Insurance	Patient Days	1,764,895	42	38,230		80,080	1,735	10
11	30	Depreciation	Patient Days	1,764,895	42	246,194		80,080	11,171	11
12	32	Interest	Patient Days	1,764,895	42	484,531		80,080	21,985	12
13	33	Real Estate Taxes	Patient Days	1,764,895	42	68,681		80,080	3,116	13
14	34	Rent - Building	Patient Days	1,764,895	42	113,677		80,080	5,158	14
15	35	Rent - Equipment & Auto	Patient Days	1,764,895	42	53,777		80,080	2,440	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,998,780	$		$ 90,288	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers, Inc.
Street Address: 2202 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	06	Maintenance Salary	Direct Cost			213,393	213,393		2,050	1
2	07	Emp. Ben. - Gen. Serv.	Direct Cost			26,918			260	2
3	10	Nursing Salary	Direct Cost			976,718	976,718		75,728	3
4	10a	Rehab Salary	Direct Cost			103,898	103,898		360	4
5	11	Activity Salary	Direct Cost			10,902	10,902		608	5
6	12	Social Service Salary	Direct Cost			306,863	306,863		17,113	6
7	15	Emp. Ben. - Healthcare	Direct Cost			174,348			11,576	7
8	17	Administration Salary	Direct Cost			1,191,200	1,191,200		58,943	8
9	21	Office Salary	Direct Cost			698,886	698,886		23,293	9
10	27	Emp. Ben. - Gen. Admin.	Direct Cost			238,998			10,458	10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 3,942,124	$ 3,501,860		$ 200,389	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers, Inc.
Street Address: 2202 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	Dietary Salary	Patient Days	1,764,895	42	100,923	100,923	80,080	4,579	1
2	03	Housekeeping Salary	Patient Days	1,764,895	42	28,979	28,979	80,080	1,315	2
3	06	Maintenance Salary	Patient Days	1,764,895	42	106,088	106,088	80,080	4,814	3
4	07	Emp. Ben. - Gen. Serv.	Patient Days	1,764,895	42	29,264		80,080	1,328	4
5	10	Nursing Salary	Patient Days	1,764,895	42	335,028	335,028	80,080	15,202	5
6	10a	Rehab Salary	Patient Days	1,764,895	42	15,649	15,649	80,080	710	6
7	12	Social Services Salary	Patient Days	1,764,895	42	4,661	4,661	80,080	212	7
8	15	Emp. Ben. - Healthcare	Patient Days	1,764,895	42	43,235		80,080	1,962	8
9	17	Administration Salary	Patient Days	1,764,895	42	337,043	337,043	80,080	15,293	9
10	21	Office Salary	Patient Days	1,764,895	42	3,343,864	3,343,864	80,080	151,724	10
11	27	Emp. Ben. - Gen. Admin.	Patient Days	1,764,895	42	454,813		80,080	20,637	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 4,799,547	$ 4,272,235		$ 217,776	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Care Centers Health Systems
Street Address: 2202 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	Dietary	Billable Income	2,073,579		138,556		3,253	217	1
2	02	Food	Billable Income	2,073,579		852,614		3,253	1,041	2
3	06	Maintenance	Billable Income	2,073,579		1,311		3,253	2	3
4	17	Administration	Billable Income	2,073,579		25,000		3,253	39	4
5	19	Professional Fees	Billable Income	2,073,579		8,170		3,253	13	5
6	20	Dues & Subscriptions	Billable Income	2,073,579		2,312		3,253	4	6
7	21	Office & Clerical	Billable Income	2,073,579		53,285		3,253	84	7
8	24	Travel & Seminar	Billable Income	2,073,579		68,680		3,253	108	8
9	32	Interest Expense	Billable Income	2,073,579		571		3,253	1	9
10	35	Rent - Equipment & Auto	Billable Income	2,073,579		13,336		3,253	21	10
11	39	Ancillary Enteral Supplies	Billable Income	2,073,579		114,955		3,253	477	11
12	01	Dietary - Salary	Billable Income	2,073,579		268,554	268,554	3,253	421	12
13	07	Emp. Ben. - Gen. Serv.	Billable Income	2,073,579		34,942		3,253	55	13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,582,287	$ 268,554		$ 2,483	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: CCS EMPLOYEE BENEFITS GROUP, INC.
Street Address: 4101 W. MAIN ST.
City / State / Zip Code: SKOKIE, IL 60076
Phone Number: (847)905-4000
Fax Number: (847)905-4040

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	EMPLOYEE HEALTH INSURA	DIRECT ALLOCATION			$	$		$ 92,045	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 92,045	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: XCEL MEDICAL SUPPLY, LLC
Street Address: 2201 MAIN STREET
City / State / Zip Code: EVANSTON, IL 60202
Phone Number: (847)328-7600
Fax Number: (847)328-7615

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	DIETARY	Direct Allocation			$	$		$ 19,979	1
2	02	FOOD	Direct Allocation						89	2
3	03	HOUSEKEEPING	Direct Allocation						31,308	3
4	04	LAUNDRY	Direct Allocation							4
5	06	REPAIRS & MAINTENANCE	Direct Allocation						156	5
6	10	NURSING	Direct Allocation						41,138	6
7	10A	THERAPY	Direct Allocation							7
8	12	SOCIAL SERVICE	Direct Allocation							8
9	21	CLERICAL & GENERAL OFFIC	Direct Allocation							9
10	22	EMPLOYEE BENEFITS	Direct Allocation						1,474	10
11	39	ANCILLARY	Direct Allocation						4,578	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 98,722	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Premier Bank		X	Auto Loan	$355.61	4/4/03	$ 11,583	$ 9,205	4/06	6.50%	$ 467	1
2	White Oak Nursing Center		X	Mortgage	$78,544.00	3/1/97	7,441,383	6,929,681	11/01/21	12.00%	838,450	2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	5/3 Bank		X	Working Capital				70,008			9,527	6
7	Allocation from Care Center		X								21,986	7
8	See Supplemental Schedule											8
9	TOTAL Facility Related				$78,899.61		$ 7,452,966	$ 7,008,894			$ 870,430	9
	B. Non-Facility Related*											
10												10
11	Interest Income										(81,306)	11
12												12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						$	$			$ (81,306)	14
15	TOTALS (line 9+line14)						$ 7,452,966	$ 7,008,894			$ 789,124	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ N/A Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8							$	$			$	8
9												9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital											14
	B. Non-Facility Related*											
15							$	$			$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											20

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2002 report.	$ 302,600	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$ 275,762	2
3. Under or (over) accrual (line 2 minus line 1).	$ (26,838)	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)	$ 286,300	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$ 16,540	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$ 276,002	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1998	256,204	8
	1999	247,528	9
	2000	261,097	10
	2001	288,228	11
	2002	272,646	12

2003 Accrual = 2002 expense $272,646 x 1.05 = $286,300 (rounded)

Line 2 includes an allocation from Care Centers of $3,116

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Briar Place Ltd. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0031765

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	18-20-102-035-0000	Long Term Care Property	$ 272,646.41	$ 272,646.41
2.	See Attached	Home Office Allocation	$ 68,681.49	$ 3,116.34
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 341,327.90	$ 275,762.75

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Briar Place Ltd. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0031765

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 65,200 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 5

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [X] YES [ ] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: 680 4. Dates Incurred: _____

Nature of Costs: Organization Expense
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1997	$ 402,069	1
2	Care Centers allocation			23,068	2
3	TOTALS			$ 425,137	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1986	5,000		20	263	263	4,504	9
10	Various			1987	138,915		20	7,310	7,310	121,841	10
11	Various			1988	9,885		20	519	519	8,161	11
12	Various			1989	5,410		20	264	(264)	3,784	12
13	Various			1990	42,578		20	2,130	2,130	28,876	13
14	Various			1991	11,813		20	591	591	7,585	14
15	Various			1992	11,426		20	571	571	6,472	15
16	Various			1993	8,851		20	443	443	6,395	16
17	Various			1994	25,632		20	1,282	1,282	11,878	17
18	Various			1995	50,028		20	2,502	2,502	21,387	18
19	Various			1996	161,111		20	8,053	8,053	55,709	19
20	Various			1997	165,320		20	8,266	8,266	56,435	20
21	Various			1998	185,999		20	9,301	9,301	52,166	21
22	Various			1999	23,879		20	1,177	1,177	5,292	22
23								-		-	23
24								-		-	24
25								-		-	25
26								-		-	26
27								-		-	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)		7,041,541	164,470		183,266	18,796	1,252,318	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)		87,256	2,918		2,918		3,106	68
69	Financial Statement Depreciation			170,906			(170,906)		69
70	TOTAL (lines 4 thru 69)		$ 7,974,644	$ 338,294		$ 228,856	$ (109,966)	$ 1,645,909	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 7,974,644	$ 338,294		$ 228,856	$ (109,438)	$ 1,645,909	1
2	Hvac	2000	511		20	26	26	103	2
3	Hvac	2000	679		20	34	34	136	3
4	Circuit Breakers	2000	580		20	29	29	116	4
5	Boiler Repairs	2000	975		20	49	49	196	5
6	Hvac	2000	1,043		20	52	52	204	6
7	Plumbing Repair	2000	701		20	35	35	137	7
8	Painting	2000	1,286		20	64	64	252	8
9	Plumbing Repair	2000	506		20	25	25	99	9
10	Plumbing	2000	1,006		20	50	50	184	10
11	Tank & Pump	2000	10,225		20	511	511	1,875	11
12	Hvac	2000	534		20	27	27	96	12
13	Hvac	2000	3,829		20	191	191	685	13
14	Hvac	2000	524		20	26	26	91	14
15	Condensor	2000	505		20	25	25	89	15
16	Drain	2000	887		20	44	44	155	16
17	Hvac	2000	857		20	43	43	147	17
18	Hvac	2000	2,285		20	114	114	381	18
19	Concrete Patio	2000	6,233		20	312	312	1,039	19
20	Plumbing	2000	6,300		20	315	315	1,050	20
21	Hvac	2000	1,069		20	53	53	173	21
22	Elevator	2000	50,875		20	2,544	2,544	8,268	22
23	Water Heater	2000	7,450		20	373	373	1,211	23
24	Rewire Speakers	2000	898		20	45	45	146	24
25	Hvac	2000	559		20	56	56	177	25
26	Cubicle Curtains	2000	1,108		20	55	55	216	26
27	Ply Panels	2000	809		20	40	40	151	27
28	Linen Chute	2000	1,290		20	65	65	243	28
29	Window Repair	2000	664		20	33	33	124	29
30	Rain Vent Cap	2000	618		20	31	31	114	30
31	Exhaust Fan	2000	1,900		20	95	95	348	31
32	Doors	2000	614		20	31	31	113	32
33	Door	2000	827		20	41	41	148	33
34	TOTAL (lines 1 thru 33)		$ 8,082,791	$ 338,294		$ 234,290	$ (104,004)	$ 1,664,376	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 8,082,791	$ 338,294		$ 234,290	$ (104,004)	$ 1,664,376	1
2	Cabinets	2000	712		20	36	36	128	2
3	Windows	2000	679		20	34	34	119	3
4	Cable	2000	3,176		20	159	159	543	4
5	Circuit	2000	2,500		20	125	125	427	5
6	Door Closer	2000	917		20	46	46	157	6
7	Thermostat-Etc.	2000	1,737		20	87	87	290	7
8	Flood Lights	2000	792		20	40	40	129	8
9	Relay Board	2000	1,676		20	84	84	273	9
10	Alarm	2000	814		20	41	41	139	10
11	Elevator Dooe Opener	2000	1,185		20	59	59	203	11
12	Flood Light	2000	510		20	26	26	86	12
13	Elevator Elec	2001	7,450		20	373	373	1,118	13
14	Hvac	2001	1,792		20	90	90	262	14
15	Cable Jacks	2001	723		20	36	36	102	15
16	Cabinets	2001	753		20	38	38	104	16
17	Gas Hose	2001	543		20	27	27	74	17
18	Pump	2001	760		20	38	38	101	18
19	Pain	2001	789		20	39	39	102	19
20	Drians	2001	567		20	28	28	73	20
21	Sprinkler Heads	2001	1,130		20	57	57	146	21
22	Motor	2001	721		20	36	36	93	22
23	Paint	2001	681		20	34	34	85	23
24	Paint	2001	1,199		20	60	60	145	24
25	Paint	2001	1,006		20	50	50	122	25
26	Alarm Repair	2001	537		20	27	27	65	26
27	Fire Alarm	2001	1,425		20	71	71	173	27
28	Fire Alarm	2001	1,425		20	71	71	173	28
29	Gas Pipe	2001	725		20	36	36	85	29
30	Fire Alarm	2001	1,425		20	71	71	167	30
31	Plumbing	2001	660		20	33	33	74	31
32	Tiling	2001	4,172		20	209	209	469	32
33	Plumbing	2001	509		20	25	25	57	33
34	TOTAL (lines 1 thru 33)		$ 8,126,481	$ 338,294		$ 236,476	$ (101,818)	$ 1,670,660	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 8,126,481	$ 338,294		$ 236,476	$ (101,818)	$ 1,670,660	1
2	Plumbing	2001	643		20	32	32	72	2
3	Masonry	2001	3,000		20	150	150	325	3
4	Hand Rail	2001	1,624		20	81	81	176	4
5	Ejector Pump	2001	3,275		20	164	164	355	5
6	Code Alert	2001	(1,676)		20	(84)	(84)	(182)	6
7	Antennas	2001	1,340		20	67	67	195	7
8	Door Closers	2001	565		20	28	28	85	8
9	Roofing	2001	500		20	25	25	73	9
10	Faucet	2001	573		20	29	29	84	10
11	Control Unit	2001	503		20	25	25	75	11
12	Control Unit	2001	1,353		20	68	68	197	12
13	Device For Elevator	2001	2,000		20	100	100	292	13
14	Alarm Device	2001	2,475		20	124	124	351	14
15	Keypad	2001	685		20	34	34	97	15
16	Tile	2001	1,681		20	84	84	210	16
17	Valves	2001	1,605		20	80	80	194	17
18	Paint	2001	1,282		20	64	64	149	18
19	Id Console	2001	676		20	34	34	79	19
20	Transformer	2002	644		20	92	92	184	20
21	Cooler Door	2002	1,850		20	123	123	164	21
22	P A Amplifier	2002	690		20	99	99	123	22
23	Walk In Freezer Repair	2002	607		20	87	87	101	23
24	Sprinkler System	2002	2,000		20	200	200	400	24
25	Paint	2002	678		20			678	25
26	Tuckpointing	2002	5,100		20	510	510	1,020	26
27	Door Closers	2002	3,270		20	327	327	654	27
28	Smoke Damper	2002	3,520		20	293	293	587	28
29	Program Alarm	2002	874		20	125	125	250	29
30	Fire Safety Eval	2002	2,919		20	417	417	799	30
31	Roof Maintenance	2002	3,650		20	365	365	700	31
32	Flooring	2002	2,874		20	192	192	367	32
33	Plumbing Repair	2002	766		20	77	77	140	33
34	TOTAL (lines 1 thru 33)		$ 8,178,027	$ 338,294		$ 240,488	$ (97,806)	$ 1,679,654	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 8,178,027	$ 338,294		$ 240,488	$ (97,806)	$ 1,679,654	1
2	Plumbing Repair	2002	613		20	61	61	107	2
3	Rod Out Sewer	2002	860		20	86	86	143	3
4	Plumbing	2002	603		20	60	60	85	4
5	Paint	2002	557		20	418	418	557	5
6	Plumbing	2002	603		20	60	60	75	6
7	Windows	2002	36,000		20	3,600	3,600	4,500	7
8	Paint	2002	828		20	690	690	828	8
9	Digital Card-Phone	2003	573		20	57	57	57	9
10	Duct-Gener Rm	2003	1,480		20	74	74	74	10
11	Plumbing Work	2003	5,470		20	274	274	274	11
12	Panic Devices	2003	1,402		20	140	140	140	12
13	Hospital Latch	2003	1,856		20	186	186	186	13
14	Refractory Replace.	2003	3,228		20	323	323	323	14
15	Ignition Module	2003	570		20	29	29	29	15
16	Repair Frozen Coils	2003	1,660		20	83	83	83	16
17	Repair Leak Turbo Charger	2003	1,450		20	73	73	73	17
18	Rep. Walk In Freezer	2003	524		20	26	26	26	18
19	New Windows	2003	66,234		20	6,071	6,071	6,071	19
20	Paint	2003	1,015		20	93	93	93	20
21	Part For Boiler	2003	697		20	32	32	32	21
22	Plumbing Repair	2003	1,010		20	93	93	93	22
23	Coils	2003	4,900		20	272	272	272	23
24	Testing Of Coils For Leaks	2003	720		20	40	40	40	24
25	Generator	2003	1,449		20	60	60	60	25
26	Generator	2003	1,960		20	82	82	82	26
27	Paint Job	2003	931		20	70	70	70	27
28	Replaced Refractory Tiles	2003	3,228		20	121	121	121	28
29	Boiler	2003	1,290		20	48	48	48	29
30	A/C Parts	2003	586		20	17	17	17	30
31	Void	2003	(925)		20	(54)	(54)	(54)	31
32	Plumbing Equipment	2003	658		20	33	33	33	32
33	Fresh Air Dampers	2003	3,000		20	75	75	75	33
34	TOTAL (lines 1 thru 33)		$ 8,323,057	$ 338,294		$ 253,781	$ (84,513)	$ 1,694,267	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$ 8,323,057	$ 338,294		$ 253,781	$ (84,513)	$ 1,694,267	1
2	A/C Repair	2003	1,486		20	31	31	31	2
3	Generator	2003	1,132		20	24	24	24	3
4	Tar Coating On Parking Lot	2003	2,471		20	103	103	103	4
5	Paint	2003	685		20	23	23	23	5
6	Fence Repair	2003	550		20	18	18	18	6
7	4 New Doors	2003	3,650		20	122	122	122	7
8	Repair Of Air Handling Unit	2003	1,342		20	17	17	17	8
9	Installed Detector & Door Screen	2003	1,526		20	19	19	19	9
10	Water Heater Repair	2003	585		20	7	7	7	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,336,484	$ 338,294		$ 254,145	$ (84,149)	$ 1,694,631	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	232			1997	$ 7,041,541	$ 164,470		$ 183,266	$ 18,796	$ 1,252,318	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-BLDG, Line 70 for total

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 7,041,541	$ 164,470		$ 183,266	$ 18,796	$ 1,252,318	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	2201 Main LLC		2002		$ 31,789	$ 795		$ 795	$	$ 861	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	2201 Main LLC Allocation			2002	29,434	1,472		1,472		1,594	9
10	2201 Main LLC Allocation			2003	26,033	651		651		651	10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-REP, Line 70 for total

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 87,256	$ 2,918		$ 2,918	$	$ 3,106	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 1,240,851	$ 113,044	$ 116,420	$ 3,376	10	$ 817,537	71
72	Current Year Purchases	31,729	379	7,561	7,182	10	7,561	72
73	Fully Depreciated Assets	159,859				10	159,859	73
74								74
75	TOTALS	$ 1,432,439	$ 113,423	$ 123,981	$ 10,558		$ 984,957	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Autos - see attached		$ 102,681	$ 3,573	$ 7,334	$ 3,761	5	$ 60,328	76
77										77
78										78
79										79
80	TOTALS			$ 102,681	$ 3,573	$ 7,334	$ 3,761		$ 60,328	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 10,296,741	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 455,290	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 385,460	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (69,830)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,739,916	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5	Allocation from Care Centers				5,158			5
6								6
7	TOTAL				$ 5,158 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$
13.	/2005	$
14.	/2006	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO

16. Rental Amount for movable equipment: $ 11,583 Description: See Attached Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Lincoln	$ 625.00	$ 1,875	17
18					18
19					19
20					20
21	TOTAL		$ 625.00	$ 1,875	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 60,739	$		$ 60,739	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			9,127			9,127	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			67,099			67,099	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				56,211		56,211	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental						21,432		21,432	13
14	TOTAL			$		$ 136,965	$ 77,643		$ 214,608	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/03 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 5,638	$ 5,638	1
2	Cash-Patient Deposits	71,427	71,427	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,831,398	1,831,398	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	245,700	245,700	6
7	Other Prepaid Expenses	11,672	11,672	7
8	Accounts Receivable (owners or related parties)	146,157		8
9	Other(specify): See Attached Schedule	1,808,568	1,808,568	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,120,560	$ 3,974,403	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		402,069	13
14	Buildings, at Historical Cost		6,414,314	14
15	Leasehold Improvements, at Historical Cost	1,099,603	1,099,603	15
16	Equipment, at Historical Cost	968,016	2,193,016	16
17	Accumulated Depreciation (book methods)	(1,140,979)	(3,419,572)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		8,391	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(8,391)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 926,640	$ 6,689,430	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,047,200	$ 10,663,833	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,457,901	$ 1,457,900	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	67,530	67,530	28
29	Short-Term Notes Payable	9,205	79,213	29
30	Accrued Salaries Payable	227,764	227,764	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,158	12,158	31
32	Accrued Real Estate Taxes(Sch.IX-B)	286,300	286,300	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	(31,932)	(31,932)	35
	Other Current Liabilities(specify):			
36	See Attached Schedule	5,912	5,912	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,034,838	$ 2,104,845	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,929,681	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 6,929,681	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,034,838	$ 9,034,526	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,012,362	$ 1,629,307	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,047,200	$ 10,663,833	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,876,877	1
2	Restatements (describe):		2
3	**Adjustment to Accumulated Depreciation**	15,637	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,892,514	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,119,848	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,119,848	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,012,362	24 *

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 8,490,089	1
2	Discounts and Allowances for all Levels	(540,118)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,949,971	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	497,922	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 497,922	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	154,410	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	16,747	19
20	Radiology and X-Ray	2,080	20
21	Other Medical Services	16,614	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 189,851	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	81,306	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 81,306	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	935	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 935	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,719,985	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,550,988	31
32	Health Care	2,644,314	32
33	General Administration	1,681,281	33
	B. Capital Expense		
34	Ownership	1,381,926	34
	C. Ancillary Expense		
35	Special Cost Centers	214,608	35
36	Provider Participation Fee	127,020	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,600,137	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,119,848	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,119,848	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? not complete If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	796	1,020	$ 35,145	$ 34.46	1
2	Assistant Director of Nursing	714	924	26,008	28.15	2
3	Registered Nurses	10,536	11,528	293,963	25.50	3
4	Licensed Practical Nurses	24,555	27,130	608,294	22.42	4
5	Nurse Aides & Orderlies	74,949	80,549	773,624	9.60	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,331	5,825	96,106	16.50	8
9	Activity Director	2,070	2,248	31,672	14.09	9
10	Activity Assistants	10,079	10,914	84,273	7.72	10
11	Social Service Workers	19,691	21,412	293,587	13.71	11
12	Dietician	1,684	1,888	22,738	12.04	12
13	Food Service Supervisor	1,651	2,160	39,193	18.14	13
14	Head Cook					14
15	Cook Helpers/Assistants	27,380	29,989	254,981	8.50	15
16	Dishwashers					16
17	Maintenance Workers	13,141	14,305	164,305	11.49	17
18	Housekeepers	22,349	24,031	195,715	8.14	18
19	Laundry	12,636	13,698	117,146	8.55	19
20	Administrator					20
21	Assistant Administrator	1,542	1,784	47,020	26.36	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,857	6,474	57,706	8.91	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,931	2,234	32,149	14.39	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	3,119	3,428	34,990	10.21	33
34	TOTAL (lines 1 - 33)	240,011	261,541	$ 3,208,615 *	$ 12.27	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	266	$ 11,106	01-03	35
36	Medical Director	monthly	11,732	09-03	36
37	Medical Records Consultant	monthly	1,651	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	1,680	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	52	2,472	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48	CCI - see attached		101,644		48
49	TOTAL (lines 35 - 48)	318	$ 130,285		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses	1,210	45,385	10-03	51
52	Nurse Aides	341	9,963	10-03	52
53	TOTAL (lines 50 - 52)	1,551	$ 55,348		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Bonnie Williams	Asst. Administrator	0	$ 47,020
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 47,020

B. Administrative - Other

Description	Amount
CCI Administrative Payroll	$ 57,212
TOTAL (agree to Schedule V, line 17, col. 3)	$ 57,212
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Frost, Ruttenberg & Rothblatt	Accounting	$ 18,000
Care Centers Inc.	Accounting	15,000
Care Centers Inc.	Bookkeeping	47,328
Care Centers Inc.	Data Processing	8,352
ADP Payroll Services	Payroll	4,654
Sourcetech LQP BP	Computer Support	586
Maxsource	Computer Package	905
National Hotline	Compliance Phone Service	142
Omnicare	Computer Support	150
Site Builders	Computer Support	5
See Attached	Legal	41,094
See Supplemetal Schedule		248,842
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 385,058

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 87,392
Unemployment Compensation Insurance	19,922
FICA Taxes	241,138
Employee Health Insurance	177,809
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Drug Testing Kits	488
Pension Expense	993
Misc Employee Welfare	11,195
Christmas Expense	2,828
TOTAL (agree to Schedule V, line 22, col.8)	$ 541,765

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 3,320
Advertising: Employee Recruitment	11,493
Health Care Worker Background Check	900
(Indicate # of checks performed 75)	
Dues & Subscriptions	8,157
Licenses & Fees	12,280
Advertising & Promotion	25,412
Yellow Page Advertising	1,524
Allocation from Care Centers	1,612
Less: Public Relations Expense	( )
Non-allowable advertising	(25,412)
Yellow page advertising	(1,524)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 37,762

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Allocation from Care Centers	1,117
Seminar Expense	2,739
Educational Expense	3,488
Less: 2004 Seminar Expense	(475)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 6,869

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Briar Place Ltd. # 0031765 Report Period Beginning: 01/01/03 Ending: 12/31/03

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Briar Place Ltd. **#** 0031765 **Report Period Beginning:** 01/01/03 **Ending:** 12/31/03

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Council on Long Term Care $11,108**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **348** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **127,020**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ Has any meal income been offset against related costs? **No** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100% line 14**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.